

DATE: January 15, 2015
TO: Taxpayer
FROM: Contra Costa County Assessor Office
SUBJECT: 2015-2016 VALUATION GUIDELINES

Enclosed are the 2015-2016 Valuation Guidelines used for the assessment of capital assets in Contra Costa County. Factors are derived based on information published by the California Assessor's Association. Variations of these schedules may be used when circumstances warrant such action.

Individual table designations are on pages 1 and 2.

Starting in 2013, Factor Tables used prior to 1/1/2000 will be replaced by CAA Equivalent Tables (Except Tables K, L, N, R, T, Y, and W)

**Factor Tables Chart
(By Equipment Type)
Lien Date 2015**

Category	Table	Category	Table
Aerospace	A3	Circuit Board Mfg.	A1
Agriculture/Farm	C10	Cocktail Lounges/Bars/Saloons	C5
Agriculture/Mobile (New/Used/Avg) -Except Harv.	C20/C21/C27	Cogeneration (Power Plants)	A6
Agriculture/Mobile (New/Used/Avg) - Harvesters	C28/C29/C30	Computers - LAN & Mainframe	C18
Airlines - Commercial	16 or 20 Yr - SL	Computers - Personal	C19
Amusement (Miniature Golf/Race Car/Cages)	C4	Construction/Demolition Contractor	C11
Amusement (Theme Parks)	C6	Construction Mobile (New/Used/Avg)	C12/C13/C26
Apartment Equipment/Furniture	C3	Copiers	C25
Apparel Mfg.	A3	Cotton Gins	C10
ATM (Automatic Teller Machines)	C4	Dairies	C10
ATM (w/ Enclosures)	C5	Dental Lab	C5
ATM (Enclosure only)	C6	Dentists	C5
Automotive Repair-Service	C4	Drug/Pharmaceutical Mfg.	A3
Bakeries- Small	C6	Dry Cleaners (Commercial)	C6
Bakeries - Large	C6	Electronic Equipment Mfg.	A2
Bank (Counter/Teller Lines/Fixtures)	C6	Fabricated Metal Products Mfg.	A4
Bank (Carpets/Drapes)	C3	Facsimile	U6
Bank (TV/Camera/Sgns)	C4	Food Processing	A4
Bank (Drive-Up Windows)	C7	Forklifts	A2
Bank (Vault Doors/Night Dep.)	C9	Furniture Mfg./Wood Working	A4
Barber Shop	C5	Gas Cylinders (I.e. oxygen tanks)	C7
Beauty Salon	C5	Gas Distribution	A4
Billboards	***	Glass and Glass Product Mfg.	A4
Billiard Rooms	C6	Glass Bottle Forming Equipment	A1
Biotech- M & E	C14	Golf Carts	C2
Biotech - Other Eq/Fixtures	C15	Grocery Stores- Convenience	C5
Biotech - Tools, Molds, Dies, Jigs	C16	Grocery Stores - Supermarkets	C5
Blue Printing/Map Making	A3	Health Clubs (Athletic Clubs)	C4
Book Binders	A4	Hospitals	C5
Bottling Plants (Other than Breweries)	A4	Hotels & Motels Furnishings	C3
Bowling Alleys	C6	Ice Plant	A4
Breweries	A4	Janitorial Maintenance Service	C3
Brick or Tile Manufacturing	A5	Laboratory Equipment	C4
Cable Equipment	* U6/U10	Laundries - Coin Operated	C4
Canneries	A5	Laundries - Commercial	C6
Car Wash	C5	Mach & Equip Commercial Generic-Standard	C5
Cargo Containers	C7	Mach & Equip Commercial Generic-Heavy	C6
Concrete/Ashpalt Batch Plants	A6	Mach & Equip Industrial -Generic	A4
Cement Manufacturing	A10	Machines Shops (Incl. CNC Equip)	A3
Cell Phone Tower	C8	Mailing & Shipping Services - Large	C6
Chemicals and Allied Products Mfg.	A4	Medical Equipment - High Tech	U8

*** See current CAA Business Assessment Factors Paper (www.calassessor.org)

* Not CAA Recommended

Categories in BOLD indicate New Category or Factor Table Change for 2015-2016

**Factor Tables Chart
(By Equipment Type)
Lien Date 2015**

Category	Table	Category	Table
Medical Office and Clinics	C5	Sugar and Sugar Product Mfg.	A6
Model Home Furniture	* C3	Telephone & Communication	C4
Mortuaries	C6	Testing Equipment	C3
Newspaper Publisher	A4	Textile Mill Products Manufacturing	A4
Office Furniture and Equipment	C5	Theatres	C6
Offset Lithographic Printing Presses	C31	Tools/Tooling	C1
One Way Pagers & Mobile Phones	U4	Vending Equipment	C3
Paper Product Manufacturing	A4	Video Games (Arcades)	U4
Petroleum-Refinery	* A10	Warehouse Equipment	C6
Photo Labs - Commercial	C4	Wind Generators (Mfg before 2000)	* W
Photo Labs - One Hour	C3	Wind Generators (Mfg after 2000)	* A6
Plastics Manufacturing	A4	Wind Machines - Agricultural	C22
Point-of-Sale	U8	Winery (All other Eq except Tanks)	A4
Postage Meters	C4	Winery Tanks	A7
Print Shop	C5		
Production Printers (High Speed)	U8	TABLES USED PRIOR TO 1/1/2000	
Propane Tanks	C8	(Starting Lien Date 2013: Use CAA Equivalent Tables)	
Radio/TV Broadcast Studios	(No CAA Recom)		
Recyclers	C6	Industrial Machinery & Eq (General)	A A5
Restaurants - Fast Food Chains	C5	Commercial Equip & Fix (General)	B C6
Restaurants - Regular	C5	Office Equip and Furniture	C C5
Retail Store - Warehouse	C6	Mechanical Office Equipment	D C4
Retail Store - Other	C5	Tools/Molds/Dies/Jigs	E C3
Sand/Dirt/Gravel Suppliers	C6	Special Office Machines	F U8
Satellite Dishes - Residential	U6	Vending Machines - Games	H C1
Schools	C5	Vending Machines - Others	I C2
Security & Surveillance Equipment	C4	Vending Machines - Cigs & Candy	J C3
Semiconductor Mfg. Equip	A8	Misc. Buildings & Land Improvemts.	K
Semiconductor Mfg. Fixtures	A12	Major Buildings and Structures	L
Service Stations (Underground Tanks)	C8	Special EDP & Copier Equipment	M C25
S.Stations (All Other Equip)	C5	100% Value Business Property	N
Sheet Metal Mfg.	A4	50% Restaurant Chinaware	R
Ship and Boat Builders	A4	Mobile Construction Equipment	S C12
Shopping Carts	C1	100% Realty Responsibility	T
Signs	C5	Prop 13 Annual 2% Improvements	Y
Ski Lifts	C6	Farm Machinery and Equipment	2 C20
Storage Bins - Trash	C5	Computers	7 to 8 C18/C19

Table A1

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 8 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.89	89
2013	102	0.77	79
2012	102	0.66	67
2011	104	0.55	57
2010	106	0.44	47
2009	107	0.34	36
2008	108	0.26	28
2007	112	0.19	21
2006	115	0.13	15
2005	119	0.09	11
Prior	119	0.09	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A2

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 10 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.91	91
2013	102	0.83	85
2012	102	0.74	75
2011	104	0.65	68
2010	106	0.56	59
2009	107	0.48	51
2008	108	0.39	42
2007	112	0.32	36
2006	115	0.25	29
2005	119	0.20	24
2004	123	0.15	18
2003	127	0.11	14
2002	127	0.09	11
Prior	127	0.09	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table A3

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 12 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.93	93
2013	102	0.86	88
2012	102	0.79	81
2011	104	0.72	75
2010	106	0.65	69
2009	107	0.57	61
2008	108	0.50	54
2007	112	0.43	48
2006	115	0.37	43
2005	119	0.31	37
2004	123	0.25	31
2003	127	0.21	27
2002	127	0.16	20
2001	128	0.13	17
2000	128	0.11	14
Prior	128	0.09	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table A4

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 15 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.95	95
2013	102	0.90	92
2012	102	0.84	86
2011	104	0.79	82
2010	106	0.73	77
2009	107	0.68	73
2008	108	0.62	67
2007	112	0.57	64
2006	115	0.51	59
2005	119	0.45	54
2004	123	0.40	49
2003	127	0.35	44
2002	127	0.30	38
2001	128	0.26	33
2000	128	0.22	28
1999	129	0.18	23
1998	131	0.15	20
1997	132	0.13	17
1996	134	0.11	15
Prior	134	0.09	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table A5

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 17 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.96	96
2013	102	0.91	93
2012	102	0.87	89
2011	104	0.82	85
2010	106	0.78	83
2009	107	0.73	78
2008	108	0.68	73
2007	112	0.63	71
2006	115	0.58	67
2005	119	0.53	63
2004	123	0.48	59
2003	127	0.44	56
2002	127	0.39	50
2001	128	0.35	45
2000	128	0.30	38
1999	129	0.27	35
1998	131	0.23	30
1997	132	0.19	25
1996	134	0.17	23
1995	136	0.14	19
1994	141	0.12	17
1993	141	0.11	16
1992	141	0.09	13
Prior	141	0.09	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table A6

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 20 yrs. Min. Percent Good Factor: 9%.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.97	97
2013	102	0.93	95
2012	102	0.90	92
2011	104	0.86	89
2010	106	0.82	87
2009	107	0.79	85
2008	108	0.75	81
2007	112	0.71	80
2006	115	0.67	77
2005	119	0.63	75
2004	123	0.58	71
2003	127	0.54	69
2002	127	0.50	64
2001	128	0.46	59
2000	128	0.42	54
1999	129	0.38	49
1998	131	0.35	46
1997	132	0.31	41
1996	134	0.28	38
1995	136	0.25	34
1994	141	0.22	31
1993	144	0.19	27
1992	147	0.17	25
1991	149	0.15	22
1990	153	0.13	20
1989	153	0.12	18
1988	153	0.10	15
1987	153	0.09	14
Prior	153	0.09	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its

Table A7

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 40 yrs. Min. % Good Factor: 9% (if applicable)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2014	100	0.99	99
2013	102	0.98	100
2012	102	0.97	99
2011	104	0.96	100
2010	106	0.95	101
2009	107	0.94	101
2008	108	0.93	100
2007	112	0.91	102
2006	115	0.90	104
2005	119	0.89	106
2004	123	0.88	108
2003	127	0.86	109
2002	127	0.85	108
2001	128	0.83	106
2000	128	0.82	105
1999	129	0.80	103
1998	131	0.79	103
1997	132	0.77	102
1996	134	0.75	101
1995	136	0.74	101
1994	141	0.72	102
1993	144	0.70	101
1992	147	0.68	100
1991	149	0.66	98
1990	153	0.65	99
1989	158	0.63	100
1988	165	0.61	101
1987	172	0.59	101
1986	175	0.57	100
1985	178	0.55	98
1984	182	0.53	96
1983	186	0.51	95
1982	190	0.48	91
1981	200	0.47	94
1980	220	0.44	97
1979	246	0.43	106
1978	271	0.40	108
1977	295	0.39	115
1976	315	0.37	117
1975	334	0.35	117
Prior	334	0.35	117

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A8

CONTRA COSTA COUNTY

Semiconductor Manufacturing Equipment

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Semiconductor Manufacturing Equipment AH 581 Table 8

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	N/A	78
2013	N/A	N/A	61
2012	N/A	N/A	46
2011	N/A	N/A	34
2010	N/A	N/A	25
2009	N/A	N/A	18
2008	N/A	N/A	12
Prior	N/A	N/A	8

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Table A9

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 25 yrs. Min. % Good Factor: 9%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.98	98
2013	102	0.95	97
2012	102	0.93	95
2011	104	0.90	94
2010	106	0.88	93
2009	107	0.85	91
2008	108	0.82	89
2007	112	0.79	88
2006	115	0.76	87
2005	119	0.73	87
2004	123	0.70	86
2003	127	0.67	85
2002	127	0.64	81
2001	128	0.61	78
2000	128	0.58	74
1999	129	0.54	70
1998	131	0.51	67
1997	132	0.48	63
1996	134	0.45	60
1995	136	0.41	56
1994	141	0.38	54
1993	144	0.35	50
1992	147	0.32	47
1991	149	0.30	45
1990	153	0.27	41
1989	158	0.25	40
1988	165	0.23	38
1987	172	0.20	34
1986	175	0.19	33
1985	178	0.17	30
1984	182	0.15	27
1983	182	0.14	25
1982	182	0.12	22
1981	182	0.11	20
1980	182	0.09	16
1979	182	0.09	16
Prior	182	0.09	16

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A10

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 30 yrs. Min. % Good Factor: 9% (if applicable)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2014	100	0.98	98
2013	102	0.97	99
2012	102	0.95	97
2011	104	0.93	97
2010	106	0.91	96
2009	107	0.89	95
2008	108	0.87	94
2007	112	0.85	95
2006	115	0.83	95
2005	119	0.81	96
2004	123	0.78	96
2003	127	0.76	97
2002	127	0.73	93
2001	128	0.71	91
2000	128	0.68	87
1999	129	0.66	85
1998	131	0.63	83
1997	132	0.61	81
1996	134	0.58	78
1995	136	0.55	75
1994	141	0.53	75
1993	144	0.50	72
1992	147	0.47	69
1991	149	0.45	67
1990	153	0.42	64
1989	158	0.39	62
1988	165	0.37	61
1987	172	0.34	58
1986	175	0.32	56
1985	178	0.30	53
1984	182	0.27	49
1983	186	0.25	47
1982	190	0.24	46
1981	200	0.22	44
1980	220	0.20	44
1979	246	0.19	47
1978	271	0.17	46
1977	295	0.15	44
1976	295	0.15	44
1975	295	0.13	38
Prior	295	0.13	38

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A11

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Industrial, Life: 35 yrs. Mln % Good: 9% (if applicable)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2014	100	0.99	99
2013	102	0.97	99
2012	102	0.96	98
2011	104	0.95	99
2010	106	0.93	99
2009	107	0.92	98
2008	108	0.90	97
2007	112	0.89	100
2006	115	0.87	100
2005	119	0.85	101
2004	123	0.84	103
2003	127	0.82	104
2002	127	0.80	102
2001	128	0.78	100
2000	128	0.76	97
1999	129	0.74	95
1998	131	0.72	94
1997	132	0.70	92
1996	134	0.68	91
1995	136	0.66	90
1994	141	0.64	90
1993	144	0.61	88
1992	147	0.59	87
1991	149	0.57	85
1990	153	0.55	84
1989	158	0.52	82
1988	165	0.50	83
1987	172	0.48	83
1986	175	0.45	79
1985	178	0.43	77
1984	182	0.41	75
1983	186	0.38	71
1982	190	0.36	68
1981	200	0.34	68
1980	220	0.32	70
1979	246	0.30	74
1978	271	0.28	76
1977	295	0.26	77
1976	315	0.25	79
1975	334	0.23	77
Prior	334	0.23	77

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table A12

CONTRA COSTA COUNTY

Semiconductor Manufacturing Fixtures

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Semiconductor Manufacturing Fixtures AH 581 Table 8

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	N/A	91
2013	N/A	N/A	85
2012	N/A	N/A	75
2011	N/A	N/A	68
2010	N/A	N/A	59
2009	N/A	N/A	51
2008	N/A	N/A	42
2007	N/A	N/A	36
2006	N/A	N/A	29
2005	N/A	N/A	24
2004	N/A	N/A	18
2003	N/A	N/A	14
2002	N/A	N/A	13
Prior	N/A	N/A	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C1

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 5 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.81	81
2013	102	0.62	63
2012	103	0.44	45
2011	105	0.29	30
2010	109	0.17	19
2009	108	0.10	11
Prior	108	0.10	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C2

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 6 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.84	84
2013	102	0.68	69
2012	103	0.53	55
2011	105	0.39	41
2010	109	0.27	29
2009	108	0.18	19
2008	111	0.11	12
2007	115	0.10	12
Prior	115	0.10	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C3

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 8 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.89	89
2013	102	0.77	79
2012	103	0.66	68
2011	105	0.55	58
2010	109	0.44	48
2009	108	0.34	37
2008	111	0.26	29
2007	115	0.19	22
2006	121	0.13	16
2005	125	0.10	13
Prior	125	0.10	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C4

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 10 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.91	91
2013	102	0.83	85
2012	103	0.74	76
2011	105	0.65	68
2010	109	0.56	61
2009	108	0.48	52
2008	111	0.39	43
2007	115	0.32	37
2006	121	0.25	30
2005	125	0.20	25
2004	134	0.15	20
2003	138	0.11	15
2002	140	0.10	14
Prior	140	0.10	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C5

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 12 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.93	93
2013	102	0.86	88
2012	103	0.79	81
2011	105	0.72	76
2010	109	0.65	71
2009	108	0.57	62
2008	111	0.50	56
2007	115	0.43	49
2006	121	0.37	45
2005	125	0.31	39
2004	134	0.25	34
2003	138	0.21	29
2002	140	0.16	22
2001	141	0.13	18
2000	142	0.11	16
Prior	142	0.10	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C6

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 15 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.95	95
2013	102	0.90	92
2012	103	0.84	87
2011	105	0.79	83
2010	109	0.73	80
2009	108	0.68	73
2008	111	0.62	69
2007	115	0.57	66
2006	121	0.51	62
2005	125	0.45	56
2004	134	0.40	54
2003	138	0.35	48
2002	140	0.30	42
2001	141	0.26	37
2000	142	0.22	31
1999	145	0.18	26
1998	145	0.15	22
1997	146	0.13	19
1996	149	0.11	16
Prior	149	0.10	15

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C7

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 20 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.97	97
2013	102	0.93	95
2012	103	0.90	93
2011	105	0.86	90
2010	109	0.82	89
2009	108	0.79	85
2008	111	0.75	83
2007	115	0.71	82
2006	121	0.67	81
2005	125	0.63	79
2004	134	0.58	78
2003	138	0.54	75
2002	140	0.50	70
2001	141	0.46	65
2000	142	0.42	60
1999	145	0.38	55
1998	145	0.35	51
1997	146	0.31	45
1996	149	0.28	42
1995	151	0.25	38
1994	156	0.22	34
1993	161	0.19	31
1992	164	0.17	28
1991	166	0.15	25
1990	170	0.13	22
1989	170	0.12	20
1988	170	0.10	17
Prior	170	0.10	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C8

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 25 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.98	98
2013	102	0.95	97
2012	103	0.93	96
2011	105	0.90	95
2010	109	0.88	96
2009	108	0.85	92
2008	111	0.82	91
2007	115	0.79	91
2006	121	0.76	92
2005	125	0.73	91
2004	134	0.70	94
2003	138	0.67	92
2002	140	0.64	90
2001	141	0.61	86
2000	142	0.58	82
1999	145	0.54	78
1998	145	0.51	74
1997	146	0.48	70
1996	149	0.45	67
1995	151	0.41	62
1994	156	0.38	59
1993	161	0.35	56
1992	164	0.32	52
1991	166	0.30	50
1990	170	0.27	46
1989	174	0.25	44
1988	183	0.23	42
1987	191	0.20	38
1986	194	0.19	37
1985	196	0.17	33
1984	199	0.15	30
1983	199	0.14	28
1982	199	0.12	24
1981	199	0.11	22
Prior	199	0.10	20

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C9

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 40 yrs. Min. % Good: 10% (if applicable)

<u>Effective Year</u>	<u>Trend Factor</u>	<u>%Good Factor</u>	<u>Full Value Factor</u>
2014	100	0.99	99
2013	102	0.98	100
2012	103	0.97	100
2011	105	0.96	101
2010	109	0.95	104
2009	108	0.94	102
2008	111	0.93	103
2007	115	0.91	105
2006	121	0.90	109
2005	125	0.89	111
2004	134	0.88	118
2003	138	0.86	119
2002	140	0.85	119
2001	141	0.83	117
2000	142	0.82	116
1999	145	0.80	116
1998	145	0.79	115
1997	146	0.77	112
1996	149	0.75	112
1995	151	0.74	112
1994	156	0.72	112
1993	161	0.70	113
1992	164	0.68	112
1991	166	0.66	110
1990	170	0.65	111
1989	174	0.63	110
1988	183	0.61	112
1987	191	0.59	113
1986	194	0.57	111
1985	196	0.55	108
1984	199	0.53	105
1983	205	0.51	105
1982	210	0.48	101
1981	219	0.47	103
1980	241	0.44	106
1979	262	0.43	113
1978	286	0.40	114
1977	308	0.39	120
1976	323	0.37	120
1975	343	0.35	120
PRIOR	343	0.35	120

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C10

CONTRA COSTA COUNTY

Agricultural Equipment

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural, Life: 15 Yrs. Min. % Good Factor: 11%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.95	95
2013	102	0.90	92
2012	103	0.84	87
2011	105	0.79	83
2010	108	0.73	79
2009	110	0.68	75
2008	114	0.62	71
2007	120	0.57	68
2006	123	0.51	63
2005	126	0.45	57
2004	133	0.40	53
2003	137	0.35	48
2002	139	0.30	42
2001	141	0.26	37
2000	143	0.22	31
1999	145	0.18	26
1998	146	0.15	22
1997	148	0.13	19
1996	150	0.11	17
Prior	150	0.11	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C11

CONTRA COSTA COUNTY

Construction Equipment

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction, Life: 12 yrs. Min. % Good Factor: 11% (Use Fixed Agricultural Equipment Min. % Good Factor)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.93	93
2013	102	0.86	88
2012	104	0.79	82
2011	109	0.72	78
2010	112	0.65	73
2009	112	0.57	64
2008	116	0.50	58
2007	119	0.43	51
2006	122	0.37	45
2005	127	0.31	39
2004	135	0.25	34
2003	140	0.21	29
2002	142	0.16	23
2001	144	0.13	19
2000	144	0.11	16
Prior	144	0.11	16

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C12

CONTRA COSTA COUNTY

Construction Mobile Equipment (New)

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. Construction Mobile Equipment New (AH581 Table 5)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.74	74
2013	102	0.66	67
2012	104	0.60	62
2011	109	0.55	60
2010	112	0.51	57
2009	112	0.47	53
2008	116	0.42	49
2007	119	0.38	45
2006	122	0.35	43
2005	127	0.31	39
2004	135	0.28	38
2003	140	0.26	36
2002	142	0.24	34
2001	144	0.22	32
2000	144	0.20	29
1999	146	0.19	28
1998	148	0.16	24
1997	151	0.13	20
1996	153	0.12	18
1995	157	0.11	17
Prior	157	0.11	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C13

CONTRA COSTA COUNTY

Construction Mobile Equipment (Used)

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. Life: Construction Mobile Equipment Used (AH581 Table 5).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.91	91
2013	102	0.81	83
2012	104	0.74	77
2011	109	0.68	74
2010	112	0.62	69
2009	112	0.58	65
2008	116	0.52	60
2007	119	0.47	56
2006	122	0.43	52
2005	127	0.38	48
2004	135	0.34	46
2003	140	0.32	45
2002	142	0.29	41
2001	144	0.27	39
2000	144	0.25	36
1999	146	0.23	34
1998	148	0.20	30
1997	151	0.17	26
1996	153	0.13	20
1995	157	0.11	17
1994	160	0.09	14
Prior	160	0.09	14

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C14

CONTRA COSTA COUNTY

Biotechnology Machinery & Equipment

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Machinery & Equipment (Full Value Factors Given Only), Life: (AH581 Table 9)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	N/A	85
2013	N/A	N/A	70
2012	N/A	N/A	55
2011	N/A	N/A	42
2010	N/A	N/A	30
2009	N/A	N/A	19
2008	N/A	N/A	12
2007	N/A	N/A	11
Prior	N/A	N/A	11

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C15

CONTRA COSTA COUNTY

Biotechnology Other Equipment/Fixtures

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Other Equipment/Fixtures (Full Value Factors Given Only), Life: (AH581 Table 9).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	N/A	92
2013	N/A	N/A	85
2012	N/A	N/A	77
2011	N/A	N/A	69
2010	N/A	N/A	60
2009	N/A	N/A	52
2008	N/A	N/A	43
2007	N/A	N/A	37
2006	N/A	N/A	30
2005	N/A	N/A	24
2004	N/A	N/A	18
2003	N/A	N/A	14
Prior	N/A	N/A	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C16

CONTRA COSTA COUNTY

Biotechnology Tools, Molds, Dies, Jigs

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Biopharmaceutical Tools, Molds, Dies, Jigs (Full Value Factors Given Only), Life: AH581 Table 9.

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	N/A	89
2013	N/A	N/A	80
2012	N/A	N/A	68
2011	N/A	N/A	58
2010	N/A	N/A	48
2009	N/A	N/A	37
2008	N/A	N/A	28
2007	N/A	N/A	21
2006	N/A	N/A	15
2005	N/A	N/A	12
Prior	N/A	N/A	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C17

CONTRA COSTA COUNTY

Computers - Main Frame (\$500,000.01 or more)

2015-2016**(NO LONGER USED PER NEW SBE GUIDELINES)**

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Computer Valuation Factors (Full Value Factors Given Only), Life: AH581 Table 7

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	N/A	0
2013	N/A	N/A	0
2012	N/A	N/A	0
2011	N/A	N/A	0
2010	N/A	N/A	0
2009	N/A	N/A	0
2008	N/A	N/A	0
2007	N/A	N/A	0
2006	N/A	N/A	0
Prior	N/A	N/A	0

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C18

CONTRA COSTA COUNTY

Computers - LAN (Local Area Network) & Mainframes

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Computer Valuation Factors (Full Value Factors Given Only), Life: AH581 Table 7

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	N/A	73
2013	N/A	N/A	47
2012	N/A	N/A	30
2011	N/A	N/A	19
2010	N/A	N/A	12
2009	N/A	N/A	8
2008	N/A	N/A	5
2007	N/A	N/A	3
2006	N/A	N/A	2
Prior	N/A	N/A	2

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C19

CONTRA COSTA COUNTY

Computers - Personal Computers

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Computer Valuation Factors (Full Value Factors Given Only), Life: AH581 Table 7

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	N/A	54
2013	N/A	N/A	39
2012	N/A	N/A	24
2011	N/A	N/A	15
2010	N/A	N/A	10
2009	N/A	N/A	6
2008	N/A	N/A	4
2007	N/A	N/A	2
Prior	N/A	N/A	2

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C20

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (New) - Except Harvesters

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment New (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.78	78
2013	102	0.70	71
2012	103	0.64	66
2011	105	0.58	61
2010	108	0.52	56
2009	110	0.47	52
2008	114	0.42	48
2007	120	0.38	46
2006	123	0.34	42
2005	126	0.30	38
2004	133	0.27	36
2003	137	0.25	34
2002	139	0.23	32
2001	141	0.22	31
2000	143	0.20	29
1999	145	0.18	26
Prior	145	0.18	26

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C21

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Used) - Except Harvesters

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Used (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.92	92
2013	102	0.82	84
2012	103	0.75	77
2011	105	0.68	71
2010	108	0.62	67
2009	110	0.56	62
2008	114	0.50	57
2007	120	0.45	54
2006	123	0.40	49
2005	126	0.36	45
2004	133	0.32	43
2003	137	0.30	41
2002	139	0.28	39
2001	141	0.26	37
2000	143	0.23	33
1999	145	0.21	30
1998	146	0.19	28
1997	148	0.17	25
Prior	148	0.17	25

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C22

CONTRA COSTA COUNTY

Wind Machines (Agricultural) - for Vineyards

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: 25 Years. Min. % Good: 11% (Fixed Agricultural Equipment Min. % Good Factor)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.98	98
2013	102	0.95	97
2012	103	0.93	96
2011	105	0.90	95
2010	108	0.88	95
2009	110	0.85	94
2008	114	0.82	93
2007	120	0.79	95
2006	123	0.76	93
2005	126	0.73	92
2004	133	0.70	93
2003	137	0.67	92
2002	139	0.64	89
2001	141	0.61	86
2000	143	0.58	83
1999	145	0.54	78
1998	146	0.51	74
1997	148	0.48	71
1996	150	0.45	68
1995	154	0.41	63
1994	161	0.38	61
1993	165	0.35	58
1992	170	0.32	54
1991	175	0.30	53
1990	181	0.27	49
1989	187	0.25	47
1988	195	0.23	45
1987	201	0.20	40
1986	202	0.19	38
1985	203	0.17	35
1984	204	0.15	31
1983	206	0.14	29
1982	206	0.12	25
1981	206	0.11	23
Prior	206	0.11	23

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C23

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 7 yrs. Minimum Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.87	87
2013	102	0.73	74
2012	103	0.60	62
2011	105	0.48	50
2010	109	0.36	39
2009	108	0.26	28
2008	111	0.18	20
2007	115	0.12	14
2006	121	0.10	12
Prior	121	0.10	12

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C24

CONTRA COSTA COUNTY

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Commercial, Life: 9 yrs. Minimum Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.90	90
2013	102	0.80	82
2012	103	0.70	72
2011	105	0.60	63
2010	109	0.51	56
2009	108	0.41	44
2008	111	0.33	37
2007	115	0.25	29
2006	121	0.19	23
2005	125	0.14	18
2004	134	0.10	13
Prior	134	0.10	13

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C25

CONTRA COSTA COUNTY

COPIERS
(Document Processor Equipment)
2015-2016

Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Document Processor Valuation Factors AH581 Table 10. Minimum % Good: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	0.58	0.58
2013	N/A	0.47	0.47
2012	N/A	0.32	0.32
2011	N/A	0.28	0.28
2010	N/A	0.23	0.23
2009	N/A	0.19	0.19
2008	N/A	0.15	0.15
2007	N/A	0.13	0.13
2006	N/A	0.10	0.10
2005	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C26

CONTRA COSTA COUNTY

Construction Mobile Equipment (Average)

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Construction. % Good: Construction Mobile Equipment Average (AH581 Table 5)

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.83	83
2013	102	0.74	75
2012	104	0.67	70
2011	109	0.62	68
2010	112	0.57	64
2009	112	0.53	59
2008	116	0.47	55
2007	119	0.43	51
2006	122	0.39	48
2005	127	0.35	44
2004	135	0.31	42
2003	140	0.29	41
2002	142	0.27	38
2001	144	0.25	36
2000	144	0.23	33
1999	146	0.21	31
1998	148	0.18	27
1997	151	0.15	23
1996	153	0.13	20
1995	157	0.11	17
Prior	157	0.11	17

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

**USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER
EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)**

Table C27

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Average) - Except Harvesters

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Average (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.85	85
2013	102	0.76	78
2012	103	0.70	72
2011	105	0.63	66
2010	108	0.57	62
2009	110	0.52	57
2008	114	0.46	52
2007	120	0.42	50
2006	123	0.37	46
2005	126	0.33	42
2004	133	0.30	40
2003	137	0.28	38
2002	139	0.26	36
2001	141	0.24	34
2000	143	0.22	31
1999	145	0.20	29
Prior	145	0.20	29

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

**USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER
EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)**

Table C28

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (New) - Harvesters

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment New (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.74	74
2013	102	0.64	65
2012	103	0.57	59
2011	105	0.50	53
2010	108	0.43	46
2009	110	0.38	42
2008	114	0.33	38
2007	120	0.29	35
2006	123	0.25	31
2005	126	0.21	26
2004	133	0.19	25
2003	137	0.17	23
2002	139	0.15	21
Prior	139	0.15	21

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C29

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Used) - Harvesters

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Used (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.90	90
2013	102	0.78	80
2012	103	0.69	71
2011	105	0.60	63
2010	108	0.53	57
2009	110	0.46	51
2008	114	0.40	46
2007	120	0.35	42
2006	123	0.30	37
2005	126	0.26	33
2004	133	0.23	31
2003	137	0.21	29
2002	139	0.18	25
2001	141	0.16	23
2000	143	0.14	20
1999	145	0.14	20
Prior	145	0.14	20

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table C30

CONTRA COSTA COUNTY

Agricultural Mobile Equipment (Average) - Harvesters

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: Agricultural. Life: Agricultural Mobile Equipment Average (AH581 Table 6).

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	100	0.82	82
2013	102	0.71	72
2012	103	0.63	65
2011	105	0.55	58
2010	108	0.48	52
2009	110	0.42	46
2008	114	0.37	42
2007	120	0.32	38
2006	123	0.28	34
2005	126	0.24	30
2004	133	0.21	28
2003	137	0.19	26
2002	139	0.17	24
Prior	139	0.17	24

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

USE THIS TABLE WHEN TAXPAYER DOES NOT INDICATE WHETHER EQUIP PURCHASED WAS NEW OR USED (R&T 401.16)

Table C31

CONTRA COSTA COUNTY

Offset Lithographic Printing Presses (Sheet Fed)

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Offset Lithographic Printing Presses (Full Value Factors Given Only), Life: AH581 Table 11. **Do not use this table for plateless/non-impact (digital/quick printing) and web fed printing presses. Also do not use for "pre-press" or "post-press" equipment.**

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	N/A	91
2013	N/A	N/A	82
2012	N/A	N/A	74
2011	N/A	N/A	66
2010	N/A	N/A	58
2009	N/A	N/A	50
2008	N/A	N/A	43
2007	N/A	N/A	37
2006	N/A	N/A	31
2005	N/A	N/A	23
2004	N/A	N/A	20
2003	N/A	N/A	17
2002	N/A	N/A	13
Prior	N/A	N/A	10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U4

CONTRA COSTA COUNTY

Untrended - 4 Yrs.

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 4 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	0.75	0.75
2013	N/A	0.52	0.52
2012	N/A	0.32	0.32
2011	N/A	0.17	0.17
2010	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U5

CONTRA COSTA COUNTY

Untrended - 5 Yrs.

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 5 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	0.81	0.81
2013	N/A	0.62	0.62
2012	N/A	0.44	0.44
2011	N/A	0.29	0.29
2010	N/A	0.17	0.17
2009	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U6

CONTRA COSTA COUNTY

Untrended - 6 Yrs.

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 6 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	0.84	0.84
2013	N/A	0.68	0.68
2012	N/A	0.53	0.53
2011	N/A	0.39	0.39
2010	N/A	0.27	0.27
2009	N/A	0.18	0.18
2008	N/A	0.11	0.11
2007	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U8

CONTRA COSTA COUNTY

Untrended - 8 Yrs.

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 8 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	0.89	0.89
2013	N/A	0.77	0.77
2012	N/A	0.66	0.66
2011	N/A	0.55	0.55
2010	N/A	0.44	0.44
2009	N/A	0.34	0.34
2008	N/A	0.26	0.26
2007	N/A	0.19	0.19
2006	N/A	0.13	0.13
2005	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table U10

CONTRA COSTA COUNTY

Untrended - 10 Yrs.

2015-2016

Factors are based on AH 581, Equipment Index and Percent Good Factors for the January 1st Lien Date. Full Value for this type of Equipment is based on the following factors: Trend: None, Life: 10 yrs. Min. Percent Good Factor: 10%

Effective Year	Trend Factor	%Good Factor	Full Value Factor
2014	N/A	0.91	0.91
2013	N/A	0.83	0.83
2012	N/A	0.74	0.74
2011	N/A	0.65	0.65
2010	N/A	0.56	0.56
2009	N/A	0.48	0.48
2008	N/A	0.39	0.39
2007	N/A	0.32	0.32
2006	N/A	0.25	0.25
2005	N/A	0.20	0.20
2004	N/A	0.15	0.15
2003	N/A	0.11	0.11
2002	N/A	0.10	0.10
Prior	N/A	0.10	0.10

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table K

CONTRA COSTA COUNTY

MISCELLANEOUS BUILDINGS AND LAND IMPROVEMENTS

2015-2016

The following table is based on the 1975 Year SBE Construction Cost Index (B-7) for Miscellaneous Buildings and Improvements, and an average 25 year economic Cost indexing and depreciation are consolidated into a present value factor with a 1975 base. These factors are further adjusted upward by the annual CPI percentage maximum allowed under article XIII A of the California State Constitution. The result is a full value factor which is to be applied to historical cost for an estimate of full value.

<u>Effective Year</u>	<u>1975 Full Value Factor</u>	<u>Jarvis-Gann Factor</u>	<u>Full Value Factor</u>	<u>% change from prior</u>
2014	1.00	1.01998	1.01998	
2013	1.00	1.02461	1.02461	-0.5%
2012	1.00	1.04510	1.04510	-2.0%
2011	1.00	1.06600	1.06600	-2.0%
2010	1.00	1.07403	1.07403	-0.7%
2009	1.00	1.07148	1.07148	0.2%
2008	1.00	1.09290	1.09290	-2.0%
2007	1.00	1.11478	1.11478	-2.0%
2006	1.00	1.13706	1.13706	-2.0%
2005	1.00	1.15981	1.15981	-2.0%
2004	1.00	1.18300	1.18300	-2.0%
2003	1.00	1.20509	1.20509	-1.8%
2002	1.00	1.22919	1.22919	-2.0%
2001	1.00	1.25377	1.25377	-2.0%
2000	1.00	1.27884	1.27884	-2.0%
1999	1.00	1.30441	1.30441	-2.0%
1998	1.00	1.32861	1.32861	-1.8%
1997	1.00	1.35518	1.35518	-2.0%
1996	1.00	1.38228	1.38228	-2.0%
1995	1.00	1.39755	1.39755	-1.1%
1994	1.00	1.41430	1.41430	-1.2%
1993	1.00	1.44260	1.44260	-2.0%
1992	1.00	1.47144	1.47144	-2.0%
1991	1.00	1.50068	1.50068	-1.9%
1990	1.00	1.53094	1.53094	-2.0%
1989	1.00	1.56124	1.56124	-1.9%
1988	1.00	1.59245	1.59245	-2.0%
1987	1.00	1.62449	1.62449	-2.0%
1986	1.00	1.65702	1.65702	-2.0%
1985	1.00	1.68999	1.68999	-2.0%
1984	1.00	1.72376	1.72376	-2.0%
1983	1.00	1.75840	1.75840	-2.0%
1982	1.00	1.77581	1.77581	-1.0%
1981	1.00	1.81128	1.81128	-2.0%
1980	1.00	1.84755	1.84755	-2.0%

1979	1.00	1.88462	1.88462	-2.0%
1978	1.00	1.92236	1.92236	-2.0%
1977	1.00	1.96047	1.96047	-1.9%
1976	1.00	1.99983	1.99983	-2.0%
1975	1.00	2.03994	2.03994	-2.0%
1974	1.10	2.03994	2.24393	-9.1%
1973	1.13	2.03994	2.30513	-2.7%
1972	1.18	2.03994	2.40713	-4.2%
1971	1.22	2.03994	2.48873	-3.3%
1970	1.21	2.03994	2.46833	0.8%
1969	1.19	2.03994	2.42753	1.7%
1968	1.21	2.03994	2.46833	-1.7%
1967	1.18	2.03994	2.40713	2.5%
1966	1.15	2.03994	2.34593	2.6%
1965	1.09	2.03994	2.22353	5.5%
1964	1.05	2.03994	2.14194	3.8%
1963	0.99	2.03994	2.01954	6.1%
1962	0.97	2.03994	1.97874	2.1%
1961	0.93	2.03994	1.89714	4.3%
1960	0.93	2.03994	1.89714	0.0%
1959	0.95	2.03994	1.93794	-2.1%
1958	0.95	2.03994	1.93794	0.0%
1957	0.96	2.03994	1.95834	-1.0%
1956	0.99	2.03994	2.01954	-3.0%
1955	1.02	2.03994	2.08074	-2.9%
1954	1.03	2.03994	2.10114	-1.0%
Prior	1.06	2.03994	2.16234	-2.8%

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as

Table L

CONTRA COSTA COUNTY
MAJOR BUILDINGS & STRUCTURES

2015-2016

The following table is based on the 1975 Year SBE Composite Construction Cost indexes (B2-6) for Major Buildings and construction types, and an average 40 year economic life Cost indexing and depreciation are consolidated into a present value factor with a 1975 base. These factors are further adjusted upward by the annual CPI percentage maximum allowed under article XIII A of the California State Constitution. The result is a full value factor which is to be applied to historical cost for an estimate of full value.

<u>Effective Year</u>	<u>1975 Full Value Factor</u>	<u>Jarvis-Gann Factor</u>	<u>Full Value Factor</u>	<u>% change from prior</u>
2014	1.00	1.01998	1.01998	
2013	1.00	1.02461	1.02461	-0.5%
2012	1.00	1.04510	1.04510	-2.0%
2011	1.00	1.06600	1.06600	-2.0%
2010	1.00	1.07403	1.07403	-0.7%
2009	1.00	1.07148	1.07148	0.2%
2008	1.00	1.09290	1.09290	-2.0%
2007	1.00	1.11478	1.11478	-2.0%
2006	1.00	1.13706	1.13706	-2.0%
2005	1.00	1.15981	1.15981	-2.0%
2004	1.00	1.18300	1.18300	-2.0%
2003	1.00	1.20509	1.20509	-1.8%
2002	1.00	1.22919	1.22919	-2.0%
2001	1.00	1.25377	1.25377	-2.0%
2000	1.00	1.27884	1.27884	-2.0%
1999	1.00	1.30441	1.30441	-2.0%
1998	1.00	1.32861	1.32861	-1.8%
1997	1.00	1.35518	1.35518	-2.0%
1996	1.00	1.38228	1.38228	-2.0%
1995	1.00	1.39755	1.39755	-1.1%
1994	1.00	1.41430	1.41430	-1.2%
1993	1.00	1.44260	1.44260	-2.0%
1992	1.00	1.47144	1.47144	-2.0%
1991	1.00	1.50068	1.50068	-1.9%
1990	1.00	1.53094	1.53094	-2.0%
1989	1.00	1.56124	1.56124	-1.9%
1988	1.00	1.59245	1.59245	-2.0%
1987	1.00	1.62449	1.62449	-2.0%
1986	1.00	1.65702	1.65702	-2.0%
1985	1.00	1.68999	1.68999	-2.0%
1984	1.00	1.72376	1.72376	-2.0%
1983	1.00	1.75840	1.75840	-2.0%
1982	1.00	1.77581	1.77581	-1.0%
1981	1.00	1.81128	1.81128	-2.0%
1980	1.00	1.84755	1.84755	-2.0%

1979	1.00	1.88462	1.88462	-2.0%
1978	1.00	1.92236	1.92236	-2.0%
1977	1.00	1.96047	1.96047	-1.9%
1976	1.00	1.99983	1.99983	-2.0%
1975	1.00	2.03994	2.03994	-2.0%
1974	1.11	2.03994	2.26433	-9.9%
1973	1.19	2.03994	2.42753	-6.7%
1972	1.27	2.03994	2.59072	-6.3%
1971	1.35	2.03994	2.75392	-5.9%
1970	1.41	2.03994	2.87632	-4.3%
1969	1.45	2.03994	2.95791	-2.8%
1968	1.49	2.03994	3.03951	-2.7%
1967	1.55	2.03994	3.16191	-3.9%
1966	1.58	2.03994	3.22311	-1.9%
1965	1.57	2.03994	3.20271	0.6%
1964	1.57	2.03994	3.20271	0.0%
1963	1.57	2.03994	3.20271	0.0%
1962	1.56	2.03994	3.18231	0.6%
1961	1.54	2.03994	3.14151	1.3%
1960	1.53	2.03994	3.12111	0.7%
1959	1.52	2.03994	3.10071	0.7%
1958	1.50	2.03994	3.05991	1.3%
1957	1.50	2.03994	3.05991	0.0%
1956	1.54	2.03994	3.14151	-2.6%
1955	1.53	2.03994	3.12111	0.7%
1954	1.48	2.03994	3.01911	3.4%
1953	1.48	2.03994	3.01911	0.0%
1952	1.46	2.03994	2.97831	1.4%
1951	1.48	2.03994	3.01911	-1.4%
1950	1.50	2.03994	3.05991	-1.3%
1949	1.46	2.03994	2.97831	2.7%
1948	1.61	2.03994	3.28430	-9.3%
1947	1.90	2.03994	3.87589	-15.3%
1946	2.16	2.03994	4.40627	-12.0%
1945	2.22	2.03994	4.52867	-2.7%
1944	2.29	2.03994	4.67146	-3.1%
1943	2.35	2.03994	4.79386	-2.6%
1942	2.48	2.03994	5.05905	-5.2%
1941	2.68	2.03994	5.46704	-7.5%
1940	2.71	2.03994	5.52824	-1.1%
Prior	2.94	2.03994	5.99742	-7.8%

The above guidelines are applicable to operating equipment and do not establish maximum depreciation allowance. Additional depreciation may be considered on excessively deteriorated or obsolete items of equipment. Those items should be separately identified, and claims for additional depreciation be submitted and factually substantiated in writing with the property statement. All property in Contra Costa County is assessed at its value as required by law.

Table N

CONTRA COSTA COUNTY

100% VALUE BUSINESS PROPERTY

2015-2016

<u>Effective Year</u>	<u>Full Value Factor</u>
2014	1.00
2013	1.00
2012	1.00
2011	1.00
2010	1.00
2009	1.00
2008	1.00
2007	1.00
2006	1.00
Prior	1.00

Table R

CONTRA COSTA COUNTY

50% RESTAURANT CHINAWARE

2015-2016

<u>Effective Year</u>	<u>Full Value Factor</u>
2014	0.50
2013	0.50
2012	0.50
2011	0.50
2010	0.50
2009	0.50
2008	0.50
2007	0.50
Prior	0.50

Table T

CONTRA COSTA COUNTY

100% REALTY RESPONSIBILITY

2015-2016

<u>Effective Year</u>	<u>Full Value Factor</u>
2014	0.00
2013	0.00
2012	0.00
2011	0.00
2010	0.00
2009	0.00
2008	0.00
2007	0.00
2006	0.00
2005	0.00
Prior	0.00

Table W

CONTRA COSTA COUNTY

WIND GENERATORS
 15 YEAR SERVICE LIFE
 (CLASSIFY AS 100% FIXTURES)

2015-2016**(Still Awaiting Data from Alameda County, as of 1/5/15)**

<u>Yr. of Acq.</u>	<u>Trend Factor</u>	<u>% Good Factor</u>	<u>Value Factor</u>	<u>% change from prior</u>
2015	1.00	1.00	1.00	
2014	1.00	0.95	0.95	5.3%
2013	1.00	0.91	0.91	4.4%
2012	0.99	0.85	0.84	8.1%
2011	0.99	0.80	0.79	6.3%
2010	0.98	0.75	0.74	7.8%
2009	0.97	0.70	0.68	8.2%
2008	0.94	0.64	0.60	12.9%
2007	0.91	0.59	0.54	12.1%
2006	0.88	0.53	0.47	15.1%
2005	0.81	0.48	0.39	20.0%
2004	0.74	0.42	0.31	25.1%
2003	0.60	0.37	0.22	40.0%
2002	0.46	0.32	0.15	50.8%
Prior	0.28	0.32	0.09	64.3%

Table Y

CONTRA COSTA COUNTY

100% PROPOSITION 13 ANNUAL 2% IMPROVEMENTS

2015-2016

<u>Effective Year</u>	<u>Full Value Factor</u>	<u>% change from prior</u>
2014	1.01998	
2013	1.02461	-0.5%
2012	1.04510	-2.0%
2011	1.06600	-2.0%
2010	1.07403	-0.7%
2009	1.07148	0.2%
2008	1.09290	-2.0%
2007	1.11478	-2.0%
2006	1.13706	-2.0%
2005	1.15981	-2.0%
2004	1.18300	-2.0%
2003	1.20509	-1.8%
2002	1.22919	-2.0%
2001	1.25377	-2.0%
2000	1.27884	-2.0%
1999	1.30441	-2.0%
1998	1.32861	-1.8%
1997	1.35518	-2.0%
1996	1.38228	-2.0%
1995	1.39755	-1.1%
1994	1.41430	-1.2%
1993	1.44260	-2.0%
1992	1.47144	-2.0%
1991	1.50068	-1.9%
1990	1.53094	-2.0%
1989	1.56124	-1.9%
1988	1.59245	-2.0%
1987	1.62449	-2.0%
1986	1.65702	-2.0%
1985	1.68999	-2.0%
1984	1.72376	-2.0%
1983	1.75840	-2.0%
1982	1.77581	-1.0%
1981	1.81128	-2.0%
1980	1.84755	-2.0%
1979	1.88462	-2.0%
1978	1.92236	-2.0%
1977	1.96047	-1.9%
1976	1.99983	-2.0%
1975	2.03994	-2.0%